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FINANCE DEPARTMENT
NOTIFICATION
The 31st March, 2020

S.R.O. No. 91/2020— In exercise of the powers conferred by the sixth proviso to rule 46 of the Odisha Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Goods and Services Tax Council, and in supersession of notification of the Government of Odisha, in the Finance Department No. 42550-FIN-CT1-TAX-0034/2017, dated the 20th December, 2019 published in the Extraordinary issue No. 2293 of the Odisha Gazette, dated the 20th December, 2019 bearing S.R.O. No 438/2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force with effect from the 1st day of October, 2020.

[No.10654-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government